EXHIBIT 28

IN THE CIRCUIT COURT FOR THE SECOND JUDICIAL DISTRICT OF JONES COUNTY, MISSISSIPPI

ESTATE OF BURL BUTLER, by and through AVA DEAN BUTLER, Executrix of the Estate of BURL BUTLER and on behalf of all wrongful death beneficiaries of BURL BUTLER

PLAINTIFFS

v.

Civil Action Number: 94-5-53

PHILIP MORRIS INCORPORATED,
LORILLARD TOBACCO COMPANY,
BROWN & WILLIAMSON TOBACCO CORPORATION,
THE AMERICAN TOBACCO COMPANY,
AMERICAN BRANDS, INC.,
R.J. REYNOLDS TOBACCO COMPANY,
AND LIGGETT GROUP, INC.

DEFENDANTS

FINAL JUDGMENT

This day this cause came on to be heard before a jury composed of Phillip S. Buehler and eleven other good and lawful citizens of the Second Judicial District of Jones County, and the jury having heard all the evidence, received the exhibits, and received the instructions of the Court, retired to consider their verdict and presently returned in open court the following verdict, to wit:

(1) For each defendant, do you find from a preponderance of the evidence that the cigarettes manufactured and sold by that defendant were in a defective condition that was unreasonably dangerous to non-smokers with respect to:
 (a) strict liability in tort:

(a)	strict liability in tort:			
	Yes	_X_ No	Brown & Williamson Tobacco C	Corporation
	_ Yes	_X_ No	Liggett Group, Inc.	ANNUA M. BEST STA
	_ Yes	X No	Lorillard Tobacco Company	FILED

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Yes	X No	Philip Morris Incorporated			
Yes	X No	R. J. Reynolds Tobacco Company			
(b) negligent fai	negligent failure to warn:				
Yes	X No	Brown & Williamson Tobacco Corporation			
Yes	_X_No	Liggett Group, Inc.			
Yes	_X_No	Lorillard Tobacco Company			
Yes	_X_ No	Philip Morris Incorporated			
Yes	X No	R. J. Reynolds Tobacco Company			

A copy of the jury's verdict is attached hereto as a Exhibit A.

IT IS THEREFORE ORDERED AND ADJUDGED that plaintiffs do have and take nothing of and from the defendants and that this cause be and hereby is fully and finally dismissed with prejudice, at the cost of plaintiffs, for which let execution issue.

SO ORDERED AND ADJUDGED this the ____ day of June, 1999.

CIRCUIT COURT JUDGE

Presented By:

E. Brooke Ferris III Ferris Burson & Entrekin PLLC 820 West Fifth Street Post Office Box 1289 Laurel, Mississippi 39441-1289